



# **Department of Veterans Affairs Office of Inspector General**

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## **Audit of Veterans Health Administration's Undelivered Orders**

**To Report Suspected Wrongdoing in VA Programs and Operations**

**Telephone: 1-800-488-8244 between 8:30AM and 4:00PM Eastern Time,  
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# Report Highlights: Audit of the VHA's Undelivered Orders

## Why We Did This Review

“Undelivered orders” represent the value of goods and services ordered that have not been received. If orders have been filled or are no longer needed, VA should de-obligate any outstanding obligation balances so that funds can be used for other purposes. This audit examined whether Veterans Health Administration (VHA) had large invalid undelivered order balances and what improvements VHA could make to ensure the timely de-obligation and better use of funds. The audit objective was to determine if VHA had effective controls for ensuring undelivered order balances represented valid obligations. As of December 31, 2008, VHA had about 83,000 undelivered orders valued at approximately \$6.5 billion.

## What We Found

Internal controls to identify invalid undelivered orders need improvement. We estimate that approximately \$276 million over the next 5 years could be put to better use if invalid orders are identified in a timely manner and funds de-obligated. VHA's ability to identify invalid undelivered orders relies heavily on the regular follow-up actions by its Fiscal Service staff. These actions include communicating with the services within VHA medical facilities to assess the need to maintain outstanding obligations and performing reconciliations between the financial system and source documents. VHA's practice is to conduct follow-up after the end date instead of every 90 days of inactivity, as required by VA policy.

In addition, Fiscal Service staff did not conduct follow-up on centrally funded construction orders because they are administered and managed by the Office of Acquisition, Logistics, and Construction (OAL&C). They did not believe it was their responsibility to follow-up on these orders. We identified approximately 200 centrally funded construction orders totaling approximately \$838 million without end dates that could not receive adequate monthly follow-up actions.

## What We Recommended

We recommended that the Acting Under Secretary for Health establish procedures to ensure proper follow-up and reconciliation of undelivered orders and ensure that all undelivered orders have end dates to allow for follow-up and reconciliation.

## Agency Comments

The Acting Under Secretary for Health agreed with our findings and recommendations and plans to complete all corrective actions by March 2010. We consider these planned actions acceptable, and will follow up on their implementation. See Appendix D for full text of the Acting Under Secretary for Health's comments.

*(original signed by:)*

**BELINDA J. FINN**  
Assistant Inspector General  
for Audits and Evaluations

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## Introduction

### Background

Appropriations represent amounts that agencies may obligate for goods and services during the period of time specified in the respective appropriation acts. If goods or services have been received or are no longer needed, the outstanding obligated balance is invalid and should be de-obligated. Funds that are de-obligated within the period of availability, generally considered to be within the same fiscal year for an annual appropriation, become available to fund new obligations.

Requirements for Managing Undelivered Orders. VA Manual MP-4, Part V, Chapter 3, requires a monthly analysis of undelivered order files and the requesting offices to be notified of those orders appearing to be outstanding for an unreasonable length of time. Inactive orders (no activity for more than 90 days) should be called to the attention of the Supply (also Acquisition) activity for review and verification of validity of the order. Once identified as inactive for 90 days or more, undelivered orders need to be reviewed and verified for validity every 90 days. Financial Management System (FMS) reports are used to identify undelivered orders for follow-up. Requesting offices are required to respond to Fiscal Service staff requests for undelivered order status. The Supply Service staff in VHA medical facilities is responsible for review and verification of the validity of any orders brought to its attention.

Other Reviews. External auditors reported inadequate review of undelivered orders as one of several significant deficiencies contributing to a financial management oversight material weakness during the annual audits of VA's Fiscal Years (FY) 2006–2008 Consolidated Financial Statements. As a result, VA established the Network Director's Performance Contract Part C, which includes performance measures to enhance operational oversight and assess the Medical Center Director's performance. As part of this contract, Veterans Integrated Service Networks (VISNs) are responsible for conducting monthly Financial Quality Assurance Manager (FQAM) reviews at all medical facilities to ensure that follow-up of undelivered orders was timely and appropriately documented. During FY 2008, VA's Management Quality Assurance Service (MQAS) reviews also found undelivered orders were not cleared in a timely manner due to inadequate follow-up, lack of management oversight, and competing priorities.

Management Oversight. The Office of the VHA Chief Financial Officer (CFO) serves as a principal advisor to the Under Secretary for Health and is responsible for establishing financial management and accounting policies and procedures, monitoring financial activity, and compliance with fiscal policy. Fiscal Service staff is responsible for the analysis and follow-up on undelivered orders including obligating and de-obligating undelivered orders.

## Scope and Methodology

Our audit universe consisted of 18,522 undelivered orders valued at approximately \$5.4 billion. This audit universe included all orders established on or before October 31, 2008, with outstanding balances of \$15,000 or greater and excluded orders for temporary duty (TDY) and permanent change of station (PCS) travel.

The methodology included reviewing a statistical sample of 365 undelivered orders valued at approximately \$157 million at eight randomly selected facilities. In addition, we conducted data analysis of the audit universe after identifying undelivered orders without end dates. We met with the Office of VHA CFO and Office of Acquisitions, Logistics, and Construction officials and staff. We conducted site visits at seven medical facilities in different VISNs and one Consolidated Patient Account Center. At each site, we requested and reviewed relevant documentation for undelivered orders, VISN policy, local policy, reconciliations, FQAM results for FY 2008 through first quarter FY 2009, and bi-annual quality assurance reviews for FY 2008 and FY 2009 to date. We interviewed VISN, medical center, acquisition and logistics, and engineering staff.

Our assessment of internal controls focused on those controls related to the audit objective. We conducted the audit in accordance with generally accepted government auditing standards. These standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We compared relevant FMS data with source documents, such as purchase orders and receiving reports, in our sample. Our review showed that the data was reliable as it relates to our audit objective and VA's national undelivered orders policy. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

## Results and Conclusions

### **Finding: Internal Controls to Identify Invalid Undelivered Orders Need Improvement**

Internal controls for follow-up and reconciliation to identify and de-obligate funds for invalid undelivered orders need improvement. Within our statistical sample, we identified 19 invalid orders valued at approximately \$1.3 million. We projected that 777 undelivered orders VHA-wide could have been canceled or reduced, and the associated funds valued at approximately \$55.2 million could have been de-obligated and put to better use. As a result, we estimate that approximately \$276 million over 5 years could be put to better use if invalid orders are identified in a timely manner and funds de-obligated. Results supported that invalid order balances remained outstanding because of inadequate follow-up by Fiscal Service staff. Invalid undelivered orders are not being identified in a timely manner because VHA's current practice is to conduct follow-up after the order's end date instead of every 90 days of inactivity, including centrally funded construction orders, as required by VA policy. In addition, Fiscal Service staff did not conduct reconciliations between FMS and source documents, which would have assisted in the identification of invalid orders.

**VHA Needs to Conduct Follow-up Every 90 Days of Inactivity.** VHA's current practice is to assess the validity of outstanding orders by contacting requesting services or the Supply activity 90 days after the order's end date instead of following up on orders inactive for 90 days or more, as required by VA policy. The end date is the anticipated final delivery date or contract completion date. Invalid orders will not always be identified in a timely manner if Fiscal Service staff waits until after the end date to conduct follow-up actions. For example, a June 2007 purchase order for training services was modified in June 2008 although those training services were no longer needed at that time. This undelivered order did not have any financial activity in FMS and follow-up should have occurred every 90 days of inactivity. Fiscal Service staff should have conducted follow-up on this order in October 2007 and every 90 days thereafter. As a result, approximately \$43,000 was not de-obligated timely and could have been put to better use.

VA Manual MP-4, Part V, Chapter 3 requires the undelivered order files in the Integrated Funds Distribution, Control Point Activity, Accounting and Procurement System (IFCAP) database to be analyzed monthly and the requesting offices notified of those orders that appear to have been outstanding for an unreasonable length of time. The requesting office is required to ascertain the status of such authorizations or orders and notify Fiscal Service staff accordingly. Orders inactive for more than 90 days should be called to the attention of the Supply activity for review and verification of validity. Once identified as inactive for 90 days or more, the undelivered orders need to be reviewed and verified for validity every 90 days.

According to the VHA's Associate CFO, the logical application of the VA Manual MP-4, Part V, Chapter 3 is to conduct follow-up based on inactivity after the end date. In addition, the Associate VHA CFO indicated MP-4 may be updated as part of VA's ongoing Financial Policy Improvement Initiative (FPII) to reflect current practices. The FPII is expected to standardize financial management policies and procedures.

*Fiscal Service Needs To Cancel Orders When Notified.* Fiscal Service staff did not de-obligate order balances after receiving notification to cancel the remaining funds. For example,

- An Engineering Service Chief notified Fiscal Service staff that the architectural and engineering order could be cancelled in October 2008. However, Fiscal Service staff did not follow-up with the Acquisition Service staff so the balance could be de-obligated. Under the current practice of follow-up after the end date, instead of every 90 days of inactivity, the invalid amount would not have been identified until after August 2009. As a result, approximately \$108,000 was not de-obligated in a timely manner and could have been put to better use.
- In another case, a MQAS review identified an invalid order in November 2008 but Fiscal Service staff mistakenly did not de-obligate the order. Under the current practice of follow-up 90 days after the end date, the invalid amount would not have been identified until after FY 2009. As a result, approximately \$24,000 was not de-obligated in a timely manner and could have been put to better use.

*Fiscal Service Needs To Identify Duplicate or Overstated Orders.* Fiscal Service staff did not identify duplicate or overstated orders. For example,

- A requesting service in a VA medical center duplicated an order for wheelchair services on a miscellaneous obligation and a purchase requisition. Fiscal Service staff did not identify it as a duplicate obligation. Under the current practice of follow-up after the end date, the invalid amount would not have been identified until after FY 2009. As a result, approximately \$63,000 was obligated that was not needed and could have been put to better use.
- In another case, the requesting service overestimated the undelivered order balance for an anesthesia contract. The original order was for \$220,000 and a modification was made for approximately \$487,000 in September 2008. We found that the anticipated contract needs were subsequently lower than expected. Under the current practice of follow-up after the end date, the invalid amount would not have been identified until after August 2009. As a result, approximately \$341,000 was over obligated and could have been put to better use.

**Reconciliation of FMS Undelivered Orders Report with Source Documentation Is Needed.** None of the eight facilities visited had documented evidence to support reconciliations of the FMS Undelivered Order balances with source documents. According to the Supervisory Accountant of the Office of the VHA CFO and current national guidance, the *Accounting Reconciliation and Review Guide* only requires



monthly reconciliation of the standard general ledger to the subsidiary record, both of which reside in FMS. VA Directive 4520 required a review and reconciliation of source documents to the applicable subsidiary reports. However, during our audit, VA Directive 4520 was rescinded, and on August 20, 2009, VA's Financial Policies and Procedures for Reconciliations was issued that requires monthly reconciliation of accounts, reports, subsidiary records and systems to supporting documentation. In addition, FQAM reviews do not include a review step to ensure reconciliations are conducted in accordance with the new policy. Reconciliations between FMS and source documents would have assisted in the identification of invalid orders.

**Follow-up of Centrally Funded Construction Orders Needed.** Fiscal Service staff also did not adequately conduct follow-up of centrally funded construction orders because they are administered and managed by OAL&C. The Fiscal Service staff we interviewed at VA facilities did not believe it was their responsibility to follow-up on these orders. However, they were unable to provide documentation excluding them from conducting follow-up. Centrally funded construction orders are undelivered orders and subject to the same analysis and follow-up requirements of VA Manual MP-4, Part V, Chapter 3. Invalid centrally funded construction orders will not be identified in a timely manner if they are not subject to the analysis and follow-up requirements of VA Manual MP-4, Part V, Chapter 3. For example, a November 2005 task order was completed and paid in November 2007. Fiscal Service staff did not follow up on this order because they did not believe it was their responsibility. As a result, approximately \$88,000 remained available on the order after payment, which should have been de-obligated in a timely manner and put to better use.

**Missing End Dates Increase Risk of Delayed Follow-up.** A significant number of orders, including certain centrally funded construction orders valued at about \$838 million, did not have end dates and could not receive monthly follow-up actions and monthly FQAM reviews based on VHA's current practice. Orders without end dates are incorrectly aged as 0-30 days on the FMS Aging Report, even though some are much older. This is significant because Fiscal Service staff relies upon end dates as a basis for follow-up.

Based on current VHA guidance, Fiscal Service staff uses the Analysis of FMS Open Documents Report (Aging Report) or the Verification of General Ledger Balances—Undelivered Orders Report (Undelivered Orders Report) generated by FMS to review and follow up on orders 90 days old. The Aging Report ages undelivered orders using end dates and shows the order number, outstanding amount by age category (such as 0-30 days, 91-120 days), order type, fund, and budget fiscal year. This report incorrectly ages orders with missing end dates as 0-30 days old even though some are older. As a result, Fiscal Service staff that relies on this report would not conduct follow-up on these orders during monthly reviews. VISN FQAM staff also uses the report to select a sample of 15 outstanding orders from a facility that are more than 90 days past the end date for review to validate policy compliance and to ensure that proper follow-up was accomplished and documented. Orders with missing end dates will not be selected for

FQAM validation reviews as part of their quality review process in assessing the Medical Center Director's performance.

In the audit universe of 18,522 orders, we identified a total of 894 orders valued at about \$1 billion that did not have end dates recorded in FMS, including 198 centrally funded construction orders valued at about \$838 million. Most construction orders were for major and minor projects with end dates spanning greater than one year to accomplish major milestones. According to Fiscal Service staff, end dates were missing because FMS was programmed not to accept end dates for undelivered orders beyond the current FY. However, Fiscal Service staff could manually correct the end date in FMS but did not. According to the Deputy Director, Financial Business Operations, they are working on a solution to fix the problem. For centrally funded construction orders, OAL&C contracting officers in VA Central Office did not send relevant documentation to the Austin Financial Service Center (FSC) so that FSC staff could determine the end dates and enter those dates in FMS. In addition, according to OAL&C officials, they had been instructed by FSC staff not to insert an end date on centrally funded construction orders because those orders take a long time to complete. However, they were unable to provide documentation from the FSC instructing them to exclude end dates.

## Conclusion

Current internal controls to identify invalid undelivered orders need improvement to ensure invalid orders are canceled or reduced and funds are de-obligated in a timely manner and put to better use. Fiscal Service staff needs to ensure follow-up with requesting services and Acquisition Services occurs every 90 days of inactivity for all orders, including centrally funded construction orders, and ensure reconciliations between FMS undelivered order balances and source documents are done. Follow-up on undelivered orders after the end date, instead of after 90 days of inactivity, will not always be timely in identifying invalid orders because orders may no longer be needed prior to the end date. However, all undelivered orders should have end dates, especially since VHA's current practice is to use end dates as a basis for follow-up.

## Recommendations

1. We recommend the Acting Under Secretary for Health establish procedures to follow up on all undelivered orders, including centrally funded construction orders, every 90 days of inactivity to identify outstanding funds that can be de-obligated and used for other purposes.
2. We recommend the Acting Under Secretary for Health establish procedures to ensure monthly reconciliations are conducted in accordance with VA's Financial Policies and Procedures for Reconciliations, and include monthly reconciliations as a review step in FQAM reviews to identify invalid undelivered orders.

3. We recommend the Acting Under Secretary for Health establish a procedure to ensure that all undelivered orders have end dates recorded in the financial management system so outstanding orders can be aged correctly in the FMS reports.

## **Acting Under Secretary for Health Comments**

The Acting Under Secretary for Health concurred with our finding and recommendations. He indicated the VHA CFO is currently coordinating efforts to ensure that facility oversight practices assess the validity of outstanding orders and reflect policy requirements and that guidance incorporates current policy requirements and is amended for consistency.

He also advised that the VHA CFO is establishing specific oversight procedures to follow-up on all undelivered orders inactive for 90 days, to include centrally funded construction orders. The Fiscal Quality Assurance Handbook that is used by the financial quality assurance manager in their reviews is being revised and updated. As part of that update, the CFO will assure that monthly reconciliation and review requirements accurately reflect VAs required policies and procedures.

The VHA CFO will issue a new national accounting policy requiring that all undelivered orders have end dates recorded in FMS. In addition, the CFO will establish procedures to review all outstanding undelivered orders on a monthly basis to identify non-compliance and assist facilities with timely corrections.

We consider the planned actions acceptable and will follow up on their implementation.

## Universe and Sample Review of Undelivered Orders

### Universe

As of December 31, 2008, VHA had about 83,000 undelivered orders valued at approximately \$6.5 billion. Our audit universe consisted of 18,522 undelivered orders valued at approximately \$5.4 billion based on the following parameters:

- Order dates on or before October 31, 2008
- Orders having outstanding balances of \$15,000 or greater
- Excluded PCS and TDY travel orders

### Sample Design

To identify our audit scope, we used a two-stage random statistical sample. In the first stage, we randomly identified eight VHA facilities using probability proportional to size sampling methodology for our sample. We used the total undelivered amount of all undelivered orders in each facility as the measure of size to improve the precision of projections of the undelivered order amounts.

For the second stage of the sample, we selected 50 random undelivered orders from each facility with the exception of one facility, which only had 15 orders that met our parameters. We selected an equal sized sample in the second stage to reduce the variability in the size of the sampling weights and, therefore, improve the precision of sample projections.

## Summary and Projected Results

### Summary Results

In total, 19 undelivered orders were invalid resulting in \$1,345,880 being de-obligated and funds put to better use. Based on the factors of our two-stage random sample, we projected nationwide that 777 undelivered orders could be invalid and \$55,235,735 could be de-obligated and put to better use. Over the next 5 years, approximately \$276 million could be put to better use if invalid orders are identified in a timely manner and funds de-obligated, as deemed appropriate.

**Table 1. Summary Results**

Category	Units	Percent	Dollars ( <i>in millions</i> )	Percent
Sample errors	19		\$1.3	
Sample size	365		\$157.0	
Error rate		5.2%		0.8%
Projected errors	777		\$55.2	
Population size	18,522		\$5,400.0	
Error rate		4.2%		1.0%

**Table 2. Projected Results**

	Projection	Margin of Error	Lower 90% Confidence Interval	Upper 90% Confidence Interval	Sample Size
<b>Number</b>					
Valid	17,745	280	17,465	18,025	346
Invalid	<u>777</u>	280	497	1,057	<u>19</u>
<b>Total</b>	18,522				365
<b>Percent</b>					
Valid	95.8%	1.5%	94.3%	97.3%	346
Invalid	<u>4.2%</u>	1.5%	2.7%	5.7%	<u>19</u>
<b>Total</b>	100.0%				365
<b>Invalid Amount</b>	<b>\$55,235,735</b>	<b>\$31,047,357</b>	<b>\$24,188,378</b>	<b>\$86,283,092</b>	<b>19</b>

These projections were computed from a sample of the undelivered orders records. This was a complex, multi-stage sample with unequal weights. We used a replication-based method to compute the sampling errors for our estimates, which takes the complexity of the sample design into account. The margins of error in this report give the upper and lower bounds of a 90 percent confidence interval for each projection. This means 90 percent of the possible samples we could have selected of the same size and design would have resulted in an estimate within these bounds.

## Monetary Benefits in Accordance with IG Act Amendments

<u>Recommendation</u>	<u>Explanation of Benefit</u>	<u>Better Use of Funds</u>
1.	Estimate approximately \$276 million over the next 5 years could be put to better use if VHA's invalid orders are identified in a timely manner and funds de-obligated.	\$276,000,000
Total		\$276,000,000

## Acting Under Secretary for Health Comments

**Department of  
Veterans Affairs**

## Memorandum

**Date:** November 10, 2009

**From:** Acting Under Secretary for Health (10)

**Subj:** OIG Draft Report, Audit of Veterans Health Administration's Undelivered Orders  
(Project No. 2009-00088-R4-0005/WebCIMS 440167)

**To:** Assistant Inspector General for Audits and Evaluations (52)

1. I have reviewed the draft report, and I concur with the findings and recommendations. I am also in agreement with your estimate of monetary benefits. Veterans Health Administration's (VHA) plan of corrective action in response to the three recommendations is attached.
2. Despite the solid measure VHA initiated to address previously identified deficiencies in oversight review of undelivered orders, I was disappointed that your findings still reflect inconsistent compliance by VHA medical facilities with established Department of Veterans Affairs (VA) policy. More concerted actions will be taken at all administrative levels to ensure timely identification of inactive undelivered orders.
3. VHA Chief Financial Officer (CFO) is currently coordinating efforts to ensure that facility oversight practices assess the validity of outstanding orders and reflect policy requirements. VHA CFO will ensure that VHA's Fiscal Quality Assurance System Handbook 1730.02 incorporates current policy requirements and is amended for consistency.
4. VHA CFO will establish specific oversight procedures for 90-day follow-ups on all undelivered orders, to include centrally funded construction orders, as well as procedures to ensure monthly reconciliations and recording of end dates in the Financial Management System. VHA anticipates completion of all corrective action by March 31, 2010.
5. Clear communication of management expectations to the Veterans Integrated Service Networks (VISN) and field facilities is key to the success of VHA's corrective actions. A copy of the draft report will be distributed to all VISN and medical facility directors. Once finalized, the new oversight procedures will be fully discussed with all VISN and medical facility fiscal managers during regularly scheduled national conference calls.
6. Thank you for the opportunity to review and provide comment. If you have any questions, please have a member of your staff contact Margaret M. Seleski, Director, Management Review Service (10B5) at 202.461.7245.

*(Original Signed)*

Gerald M. Cross, MD, FAAFP

Attachment



**Appendix D**  
**Attachment**

VETERANS HEALTH ADMINISTRATION  
Action Plan Response

OIG Draft Report, *Audit of Veterans Health Administration's Undelivered Orders*  
(Project No. 2009-00088-R4-0005)

Recommendations/ Actions	Status	Date	Completion
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**1. We recommend the Acting Under Secretary for Health establish procedures to follow up on all undelivered orders, including centrally funded construction orders, every 90 days of inactivity to identify outstanding funds that can be de-obligated and used for other purposes.**

VHA Comments

Concur

Veterans Health Administration (VHA) Chief Financial Officer (CFO) will ensure that VHA Fiscal Quality Assurance System Handbook 1730.02 incorporates current Department of Veterans Affairs (VA) policy requirements and is amended for consistency. VHA CFO will establish specific oversight procedures for 90-day follow-ups on all undelivered orders, to include centrally funded construction orders, as well as procedures to ensure monthly reconciliations and recording of end dates in the Financial Management System (FMS).

Planned

March 31, 2010

**2. We recommend the Acting Under Secretary for Health establish procedures to ensure monthly reconciliations are conducted in accordance with VA's Financial Policies and Procedures for Reconciliations, and include monthly reconciliations as a review step in FQAM reviews to identify invalid undelivered orders.**

VHA Comments

Concur

As noted, the Fiscal Quality Assurance Handbook used by the financial quality assurance managers in their reviews is in the process of being revised and updated. As part of that update, the CFO will assure that reconciliation and review requirements accurately reflect required policies and procedures.

Planned

March 31, 2010

VETERANS HEALTH ADMINISTRATION

Action Plan Response

OIG Draft Report, *Audit of Veterans Health Administration's Undelivered Orders*  
(Project No. 2009-00088-R4-0005)

Recommendations/ Actions	Status	Date	Completion
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**3. We recommend the Acting Under Secretary for Health establish a procedure to ensure that all undelivered orders have end dates recorded in the financial management system so outstanding orders can be aged correctly in the FMS reports.**

VHA Comments

Concur

The VHA CFO will issue a new national accounting policy requiring that all undelivered orders have end dates recorded in the FMS. Additionally, procedures will be established to review all outstanding undelivered orders on a monthly basis to identify non-compliance and assist facilities with timely corrections.

Planned

March 15, 2010

Veterans Health Administration  
November 2009

## OIG Contact and Staff Acknowledgments

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OIG Contact	Freddie Howell, Jr. (708) 202-2670
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Acknowledgments	Alicia Castillo-Flores Larry Chinn Ronald Comtois Joseph M. DeAntonis Mary Ann Fitzgerald Lee Giesbrecht David Lakoskey John Pawlik
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This report will be available in the near future on the OIG's Web site at <http://www.va.gov/oig/52/reports/mainlist.htm>. This report will remain on the OIG Web site for at least 2 fiscal years after it is issued.

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